

STATE	QUALIFICATIONS	NOTES
NC	<i>\$10,000 annual gross income from farming operations for the previous calendar year</i>	
CT	\$2,500 gross income from farming for the preceding taxable year OR \$2,500 on average for the two preceding taxable years	<p>Provisions for new farmer or farmer who did not have gross income of \$2,500 for the preceding taxable year. Farmer is liable for the tax otherwise imposed during the period of the exemption certificate if the farmer fails to stay in business for two years or fails to have an average gross income from farming operations of at least \$2,500 for two taxable years.</p> <ul style="list-style-type: none"> <li>• Person purchases an agricultural trade or business from a seller who had a farm exemption certificate</li> <li>• Person declares an intent to farm for at least two years</li> <li>• Person was engaged in agricultural trade or business the preceding year but did not have \$2,500 gross income from farming for that year</li> </ul>
GA	\$2,500 gross income annually from farming	<p>Provisions for new farmer and farmer of long-term agricultural products:</p> <ul style="list-style-type: none"> <li>• Person produces long-term agricultural products from which there might not be an annual income, such as timber, orchard crops, etc. Applicant must demonstrate that sufficient volumes of such products will have the capacity to generate at least \$2,500 in sales annually in the future</li> <li>• Person must establish that the person is actively engaged in agricultural operations and will have created sufficient volumes to generate at least \$2,500 in sales annually</li> </ul>
RI	\$2,500 annual gross sales from farming	<p>Application for exemption certificate:</p> <ul style="list-style-type: none"> <li>• Certificate of exemption valid for four years</li> <li>• For initial issuance of exemption, proof of the requisite amount of annual gross sales required for the prior year</li> <li>• For renewal of exemption, proof of gross annual sales at the requisite amount shall be required for each of the prior two years</li> </ul>
TN	\$1,000 annual gross sales from farming	<ul style="list-style-type: none"> <li>• Person must meet annual gross sales requirement or report business activity on s IRS schedule F, profit or loss from farming</li> <li>• Payment from government sources may be included in gross sales</li> </ul>
WA	\$10,000 annual gross income from farming	<ul style="list-style-type: none"> <li>• Conditional exemption may be issued to new farmer; tax due if income threshold not met</li> <li>• Exemption valid for four years</li> <li>• Exemption certificate may be transferred to new entity if no change in beneficial ownership</li> </ul>

